

PACHULSKI
STANG
& ZIEHL
YOUNG
JONES
WEINTRAUB

LAW OFFICES
PROFESSIONAL CORPORATION

WILMINGTON, DE
LOS ANGELES, CA
SAN FRANCISCO, CA
NEW YORK, NY

919 NORTH MARKET STREET
16th FLOOR
P.O. BOX 8705
WILMINGTON
DELAWARE 19899-8705

TELEPHONE: 302/652 4100
FACSIMILE: 302/652 4400

FILED

2005 MAY 17 PM 1:54

May 17, 2005

U.S. BANKRUPTCY COURT
DISTRICT OF DELAWARE

Sandra G. McLamb

smclamb@pszyjw.com
(302) 778-6443

David Bird
Clerk of the Court
U.S. Bankruptcy Court
824 Market Street
Wilmington, DE

RE: S-Tran Holdings, Inc., et al.,
Case No. 05-11391

Dear Mr. Bird: